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All voluntary contributions and donations made to South Carolina Department of Mental Retardation shall be deposited with the state and shall be recorded in the agency's accounting records as a contribution. No voluntary contributions or donations made to SCDMR can be given to or held by any other organization, even if it is an affiliated organization.

Regional receipts shall be written for contributions or donations made, and a copy of the receipt given to the donor. If the donation is made for a specific purpose, a specific region, or a specific purpose within a specific region, it shall be noted on the receipt. Otherwise the donation shall be noted as "unrestricted." The agency's accounting records shall account for restricted and unrestricted donations separately.

Any expenditure of donated funds which exceeds \$1,000 must have the approval of the commissioner prior to the expenditure commitment being made. Any expenditure from a restricted donation must have the certification of the regional Services Support Administrator that the expenditure is for the purpose specified by the donor prior to the expenditure commitment being made.

Except as noted above, receipts of and expenditures from voluntary contributions and donations shall be made through the agency's regular receipting and disbursements procedures.

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James E. Kirk  
Deputy Commissioner for  
Fiscal Affairs  
(Originator)

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Philip S. Massey, Ph.D.  
Commissioner  
(Approved)